IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF DECEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.9768 OF 2006

Between:

M/s.Shiva theater 70 MM
Gaddiannaram, Dilsukhnagar, Hyderabad,
Rep. by its Managing Partner
Dr.T.Srinivasulu, S/o.Satyanarayana,
And others.

..... PETITIONERS

AND

Government of Andhra Pradesh,
Rep. by its Principal Secretary,
Municipal Administration and
Urban Development (Ele.II) Dept.
Secretariat, Hyderabad, and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.9768 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"… Hon'ble Court may be pleased to issue a Writ of Mandamus, or any other appropriate writ, order or direction, declaring the GO Ms.No.207, MA, Dt.22.4.2003 as illegal & arbitrary and also the consequential demands made by the second respondent to the petitioners vide Demand Notices Dt.22.4.2006 as illegal & arbitrary and set aside the same and pass …"**

It is brought to our notice by the learned Government Pleader that all the petitioners in this writ petition earlier approached this Court by way of Writ Petition No.3108 of 2004 challenging the demand of entertainment tax at a higher rate as applicable to Grade-I Municipalities. The said challenge was repelled by this Court by judgment dated 12.10.2006.

In the instant writ petition, the petitioners challenge the legality of G.O.Ms.No.207, Municipal Administration, dated 22.04.2003 on the ground that the power to upgrade the Gaddiannaram Municipality was

exercised irrationally and without recording any reasons, which is a condition precedent for exercise of such power as held by this Court in a Judgment reported in SRI LAXMAN TALKIES, YEMMIGANUR V/s. GOVERNMENT OF ANDHRA PRADESH [2003(5) ALD 375 (DB)].

In the circumstances, we are of the opinion that the present writ petition is barred and this Court cannot entertain the same as a matter of public policy on the principle akin to the principle of constructive *res judicata*.

In the circumstances, we do not see any reason to entertain the writ petition and the same is dismissed at the admission stage itself.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

26th DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION No.9768 OF 2006

(Per Sri Justice J.Chelameswar)

26th DECEMBER, 2006